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PROFILE IN THE NAVY FIELD COMPTROLLER

by

J. Robert Bow

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The comptrollership concept was introduced into the field activities of the Naval Shore Establishment approximately nine years ago. Through a survey of Navy field comptrollers at activities having a formal comptroller organization, the report establishes a benchmark as to the current staffing of this position and progress in the implementation of this program. A profile of the Navy field comptroller was developed, with comparisons between the military and civilian groups. Also comparisons were drawn between the Navy field comptroller and his civilian counterpart in private enterprise. The report found bureau influences on both the profile and the progress made by activities in implementing the concept to be paramount and noted that certain deficiencies existed. Therefore, several recommendations were developed and directed to the bureau for improvement of the program.

May 1962
Master of Science in Management
Navy Management School

PROFILE OF THE NAVY FIELD COMPTROLLER

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A Research Paper

Presented to

the Faculty of the Navy Management School

U. S. Naval Postgraduate School

* * * * *

In Partial Fulfillment

of the Requirements for the Degree

Master of Science in Management

* * * * *

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May 1962

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TABLE OF CONTENTS

CHAPTER		PAGE
I.	THE PROBLEM AND DEFINITIONS OF TERMS USED	1
	The Problem	3
	Statement of the problem	3
	Importance of the study	3
	Definitions of Terms Used	4
	Navy field comptroller	4
	Corporate controller or comptroller	4
	Organization of the remainder of the research paper	4
II.	TECHNIQUES OF THE SURVEY	6
	Subject Matter of the Questionnaire	7
	Selection of Activities to be Surveyed	8
	Response to the Survey	8
	Presentation of the Data	9
	A Word of Caution	9
III.	THE FIELD COMPTROLLER	11
	Bureau Influences	11
	Organization	12
	Functions	12
	Title of the position	14

CHAPTER PAGE

Military or civilian 15
Organizational Environment 18
Position in the hierarchy 18
Functions 20
Management committees 23
Funds managed 23
Span of control 24
Size of comptroller organization . . . 25
Depth of accounting and primary mission 26
Job title 28
The Individual 28
Rank or grade 29
Age 29
Years of government service 31
Code designator or civil service series 33
Areas of previous experience 34
Years in present position 36
Education and training 36
Professional and community
group activity 40
Summary 41

CHAPTER PAGE

IV. A COMPARATIVE ANALYSIS OF THE NAVY FIELD COMPTROLLER WITH THE CORPORATE COMPTROLLER 43

The Comparison 43

Job title 43

To whom responsible 44

Age 45

Education and training 45

Graduate and undergraduate fields of concentration 46

Adult non-college training 48

The public accounting factor 49

Summary 51

V. SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS . 53

Summary 53

The profile 53

Conclusions 54

Recommendations 56

BIBLIOGRAPHY 58

APPENDIX 61

LIST OF TABLES

TABLE		PAGE
1.	Functions of the Field Comptroller	21
2.	Funds Managed by Rank or Grade	30
3.	Graduate Degrees by Management Bureau . .	39
4.	Additional Adult Study by Amount of College Education	39
5.	Undergraduate and Graduate Fields of Concentration	47
6.	Fields of Non College Study	50
I.	Present Rank or Grade Distribution	62
II.	Code Designator or Civil Service Series .	63
III.	Years of Government Service	64
IV.	Age Patterns for Comptrollers	64
V.	Years in Present Rank or Grade	65
VI.	Undergraduate and Graduate Fields of Concentration	66
VII.	Areas of Previous Experience	67
VIII.	Certified Public Accountants	68
IX.	Title of Position	68
X.	Most Beneficial Areas of Previous Experience	69

TABLE		PAGE
XI.	Additional Adult Study	70
XII.	Type of Adult Study	70
XIII.	Areas of Study Concentration	71
XIV.	Periodical Literature Studied	72
XV.	Membership in Professional or Business Societies	73
XVI.	Number of Professional or Business Societies in which Membership Was Held	73
XVII.	Participation in Community Organizations, Projects, or Activities	74
XVIII.	Years in Present Position	75
XIX.	Position Held Prior to Present Position	76
XX.	Previous Position in Same Activity	77
XXI.	To Whom Directly Responsible	77
XXII.	Management Committee Membership	78
XXIII.	Management Bureau of Respondent's Activity	78
XXIV.	Span of Control	79
XXV.	Number of Full Time Employees	80
XXVI.	Type of Activity	80
XXVII.	Funding Authorizations Received During Fiscal Year 1961	81

CHAPTER I

THE PROBLEM AND DEFINITIONS OF TERMS USED

The legal source for the comptroller organization within the Navy is contained in the 1949 amendments to the National Security Act of 1947 and specifically Title IV, which set forth in broad terms the requirements and objectives of comptrollership in the Department of Defense.

While the term "comptroller" had not been utilized within the Navy, the concept of integrating financial functions was recognized and accomplished some years prior to 1949. As early as 2 December 1944, a Fiscal Director was established to "formulate, establish, supervise, and coordinate all policies and procedures affecting the finance, budgeting, accounting, and auditing activities of the Navy Department."[1]

The extension of the formal comptroller organization to bureaus, offices and major activities was implemented through the Secretary of the Navy's Instruc-

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[1]Harry M. DeWitt, Jr., Comptrollership in the Armed Forces (Washington: Institute of Engineering, 1952), p. 47.

tion 5400.4 of 18 November 1953 which stated in part:

> It is the policy of the Secretary of the Navy to establish comptroller organization in all bureaus and offices, Navy Department, Headquarters, Marine Corps, and major activities of the Navy and Marine Corps. It is desired that the program of establishment currently in progress be accelerated as rapidly as may be practicable....
>
> The chiefs of bureaus and offices, Navy Department, the Commandant of the Marine Corps, and appropriate administrative commanders may within their discretion direct the establishment of a comptroller organization for an activity under their command or management control, or authorize the commanding officer to establish a comptroller organization on his own initiative.

While this instruction provides general guidance and includes the basic concept and recommended activity level duties of the comptroller with a suggested organization chart, it is to be noted that this guidance was not in an arbitray or mandatory form. Further, most bureaus have issued additional policy guidance. As a consequence, there are different approaches to the implementation of comptrollership at the field activities of the Navy.

The comptrollership concept has been formally in existence within the Navy field activities for a period of nine years. To the authors' knowledge, there has been no previous attempt made to determine the profile of the Navy field comptroller.

I. THE PROBLEM

Statement of the problem. It is the purpose of this survey to (1) determine the environment in which the Navy field comptroller operates; (2) present a picture of the background skills and attributes which the military and civilian comptroller has brought to the position; and (3) draw, if possible, comparisons between the composite Navy field comptroller and his contemporaries in business and industry as portrayed by the Controllers Institute Research Foundation in their report "Profile of the Corporate Controller."[2]

Importance of the study. In order to determine the relative success or failure of any program you must measure results against the accepted standard. This paper attempts to determine a current benchmark of the field comptroller in those areas that are susceptible to determination by use of a mail questionnaire. It further attempts to relate this benchmark with that

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[2]Controllers Institute Research Foundation, Profile of the Corporate Controller (New York: The Controller, 1959).

established by the corporate comptroller. It is beyond the scope of this study, and it is left to others, to evaluate the current status with the standard.

II. DEFINITIONS OF TERMS USED

Navy field comptroller. One, at a Navy field activity, who subject to direction and control by higher authority, is responsible for budgeting; accounting and disbursing; progress and statistical reporting, including analysis and interpetation; and internal review. Although some of these functions may not be performed within his staff he exercises technical cognizance over these functional areas.

Corporate controller or comptroller. One who is a member of the Controller Institute of America and participated in their survey.[3]

III. ORGANIZATION OF THE REMAINDER OF THE RESEARCH PAPER

The methodology and techniques utilized in the development of the questionnaire and the determination of those activities to be surveyed are discussed in

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[3] Ibid.

Chapter II. Questions used in the survey and the tabulated responses appear in Appendix A. Chapter III sets forth highlights of the profile of the composite field comptroller and provides a comparative analysis between military and civilian. Chapter III is further subdivided into three main areas: (1) bureau influences; (2) organizational environment; and (3) the individual. Chapter IV presents certain comparisons between the field comptroller and the corporate comptroller. The summary, conclusions and recommendations are presented in Chapter V.

CHAPTER II

TECHNIQUES OF THE SURVEY

In order to elicit as large a response as possible and still obtain the desired information, the survey questionnaire was developed on the basis of asking short direct questions that for the most part could be answered with a yes, no, check mark, or a single word.

The questionnaire was accompanied by a covering letter which set forth the reasons for the survey and attempted to engender a cooperative attitude on the part of the receipient. In order that certain of the data would be comparable with that found in "Profile of the Corporate Controller", the questions were so worded that it would be possible to draw the anologies that appear in Chapter IV.

In order to correct any ambigious questions or ones that might generate annimosity or non-response, the questions were pre-tested on several of the students at the United States Naval Postgraduate School. As a result of this pre-testing, some of the questions were reworded.

The package, as finally developed, which was sent to each comptroller, contained (1) a covering letter; (2) twenty nine questions; and (3) an addressed, stamped, envelope for return of the questionnaire and other material. Question 28 asked for any comments the respondent might desire to make and Question 29 requested a copy of his organization chart.

I. SUBJECT MATTER OF THE QUESTIONNAIRE

The questionnaire was designed to develop information in the broad areas of organizational environment and personal data. The organizational category included: type of activity, management bureau, funds received, supervisory assistants, size of comptroller organization, and place in the command structure. In the personal data category were included: education, previous employment background, management experience patterns, professional and community relationships, career patterns, and his evaluation of areas of past experience which he considers most beneficial as background for his position.

II. SELECTION OF ACTIVITIES TO BE SURVEYED

A listing of Navy field activities having or purporting to have established a formal comptroller organization, and being under the management control of bureaus, Chief of Naval Operations, or Office of Naval Research was compiled. At field activities of the Bureau of Medicine and Surgery, there are no billets which are entitled comptroller. Hence, none of these were included in the list.

Questionnaires were sent to each of the 146 activities which met the above criteria.

III. RESPONSE TO THE SURVEY

At the time that this paper was prepared, 119 questionnaires had been completed and returned. Fifteen of the returned questionnaires were considered to be non-responsive for the purpose of this study as they were from other than the comptroller of the activity. Therefore the tabulated responses to 104 questionnaires are included in this research paper. This represents 71 per cent of the activities surveyed. While there were a total of 104 respondents, of these,

some provided answers to certain questions which were not considered to be either specific or responsive. Where this occured, the number of responsive answers is appropriately indicated.

IV. PRESENTATION OF THE DATA

Tabulation of the responsive answers to the questions asked in the questionnaire appear in Appendix A. Some of this information is presented in composite form and also seperately for military and civilian comptrollers. This breakdown was made for purposes of clarification so that the reader may see where there are in fact differences, and also to deliniate areas in which it might have been thought that there were differences between these two groups, when if in fact, the response shows there are none.

The authors have taken the liberty of presenting the information either numerically or as percentages. The method used for each chart is based on which ever presentation would make the more meaningful table.

V. A WORD OF CAUTION

In the authors' opinion, the responses obtained,

present a representative picture of the Navy field comptroller. However, the reader is cautioned that, while in accordance with statistical theory,[1] bias may be present even though the sample size is adequate. This bias could stem from both the fact that the data is representative only of those individuals who were willing to take time to fill in the questionnaire and secondly, from the fact that some of the questions may have engendered answers which more closely approximated what the respondent wished, hoped, or planned for the answer to be.

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[1]Ernest Kurnow, Gerald Glasser, and Frederick Ottman, Statistics for Business Decisions (Homewood, Illinois: Richard D. Irwin, Inc., 1959), p. 289.

CHAPTER III

THE FIELD COMPTROLLER

This chapter attempts to capture the profile of the Navy field comptroller as he existed at the time of the Survey. The composite profile involves two distinct groups, a military and a civilian. During the recording and analysis of the data, it was found that significant external forces tended to shape the profile as well as the individual himself. It was considered that the profile would be incomplete without including the bureau influences and organizational environment. These forces will be discussed in Section I and II respectively prior to presenting the individual in Section III.

I. BUREAU INFLUENCES

The influence of the management bureaus on the position of comptroller is readily apparent from the Survey with respect to the type of organization used, functions included in the organization, title of the position, whether he be military or civilian, the code designator and rank if military, and in many cases, the

background of the civilian.

There are seven management bureaus and offices represented by the 104 replies included in the Survey. The distribution of respondent activities by management bureau is shown in Table XXIII, page 78.

Organization. Each bureau requires that its field activities submit their organization charts for approval at least annually. Prior to approving the charts, the bureau: (1) compares the charts against published or unpublished predetermined standards; and (2) evaluates the charts in light of the scope and depth of functions to be performed. Deviation from bureau standards or differences in evaluation of the effectiveness of the organizational structure may occur. However, the final decision as to the organizational structure that will be used, at least down through the divisional level, rests with the management bureau.

Functions. Secretary of the Navy's Instruction 5400.4 dated 18 November 1953 sets forth the basic functions of a formal comptroller organization. These are listed as (1) integrated system for financial management; (2) budgeting; (3) accounting and disbursing;

(4) program analysis; and (5) progress reports and statistics.

As indicated earlier, this instruction provided general guidance and was not in an arbitrary or mandatory form. Thus the implementation of these functions and their consolidation in a formal comptroller's department was largely left to the individual bureaus and offices. Because the Questionnaire asked only for the respondent's departmental organization and functional charts, it was not possible to determine the implementation of these functions except as they appeared in the comptroller's organization. However it was possible to determine what centralization of the functions has taken place. A review of the functional statements and organization charts indicated a constant degree of centralization by activities under the same management bureau with a wide divergence between field activities of different bureaus.

The degree of implementation and centralization of these functions appears to be proportional to the direction and guidance provided by the management bureau. For example, those activities formerly under the Bureaus of Aeronautics and Ordnance, and now under

the management control of the Bureau of Naval Weapons, appear to have completely incorporated these basic functions into their comptroller organizations. These bureaus provided complete and detailed instructions as to the scope of installation of a field comptroller organization. In addition, the Bureau of Ships completely implemented the comptroller concept at the time its activities were converted to Navy Industrial Fund accounting. Although this Bureau has no currently effective instructions on comptrollership, it had two instructions on this subject in force during the period of implementation.

In contrast to this, one bureau issued a one page instruction, indicating general agreement with the Secretary of the Navy's Instruction, but limited its scope to the discussion of accounting, non-appropriated funds, and progress reports and statistics. The Survey shows that the field activities of this bureau have not consolidated the basic functions of comptrollership into the comptroller department.

Title of the position. The titles of the position of the respondents are descriptive of the func-

tional areas for which they are responsible and conform to a definite bureau by bureau pattern. The bureaus have pursued three different basic patterns in the implementation and consolidation of the comptroller's functions. These are: (1) fully implement the program and place the functions in one separate department; (2) partially implement the program and put the functions into one separate department; and (3) partially implement the program and place the functions in a department which is responsible for other functional areas. Those bureaus which follow the first two of the basic patterns have field activities where the title of the position is "Comptroller" while those that follow the last pattern have positions with a dual title, such as Planning and Comptroller, or a title which does not include the word, "Comptroller."

Military or civilian. Certain of the bureaus and offices have included in their concerning the implementation of comptrollership a staffing pattern to be followed at their activities. These instructions take the form of specifying either all military, or military or civilian. The Bureau of Aeronautics and Bureau of

Ordance instructions, which are still in effect, are examples respectively of these two types. The remainder of the bureaus, while having no published policy on staffing, follow with slight expection, a standardized pattern. For example, all comptroller respondents from the Bureau of Naval Personnel were military and all but one respondent from the Bureau of Yards and Docks activities were civilian.

The code designators held by the military are specified in some of the bureau instructions. However, whether specified in the instruction or not, the officers under the management of one bureau held either the same designator or one of two designators. This shows a policy on the use of officers with only certain designators even though the policy may not have been published.

Because each bureau follows a different pattern in the grouping of functions into comptroller departments in its field activities, the job description for the civilian that occupies the position of department head is influenced accordingly. This job description determines the series in which the job will be classified and hence, the background required to fill

this position. It can thus be seen that the bureau also determines, to some extent, the background required by a prospective applicant. This influence is especially apparent in field activities of the Bureau of Yards and Docks where administration is an intregal part of the comptroller department's functions.

It is interesting to note that, with the exception of the Bureau of Naval Personnel field activities, the percentage of participation in this Survey closely parralled the degree of implementation of the Secretary of the Navy's comptrollership program by each bureau. A listing of the percentage of response to the Questionnaire is shown below.

Bureau or Office	Percentage of Response
Office of Naval Research	100%
Bureau of Naval Personnel	100
Bureau of Naval Weapons	76
Bureau of Ships	72
Bureau of Supplies and Accounts	65
Bureau of Yards and Docks	64
Chief of Naval Operations	55

The above discussion has been limited to some of the more important areas in which the management bureau influences have a direct effect on the comptroller's

position. It should be remembered that there are other areas, not the least of which are the continued existence and level of operation of the activity. Consequently, the reader should continually bear in mind that the management bureau shapes to a large extent the factors which were surveyed.

II. ORGANIZATIONAL ENVIRONMENT

The factors discussed in this section of the chapter are the relative position of the comptroller in the command heirarchy, functions for which he is responsible, funds managed, committees on which he serves, span of control exercised, size of his department, depth of accounting performed, primary mission of his activity, and his job title.

Position in the hierarchy. The position of the comptroller in the organization which he serves can, to a great extent, determine his ability to perform his assigned functions correctly and communicate his advice and counsel to top management. This fact was recognized by the Secretary of the Navy in his instruction concerning the establishment of comptroller organi-

zations and also by those management bureaus that addressed themselves to the subject of the organizational status of the comptroller. These instructions emphatically pointed out that the comptroller should report directly to the commanding officer in order that the maximum potential value could be realized from the staff services performed.

Of the respondents reporting, 61 per cent stated that they reported directly to the commanding officer while the balance, with one exception, stated that they were directly responsible to the executive officer. Table XXI, page 77, reflects this data.

Item 28 of the Questionnaire provided space for any remarks that the respondents desired to make. Three of the military respondents stated therein that, although they enjoyed department head status, they did not hold rank equivalent to the other department heads. This disparity of rank manifested itself in their feeling that they were not able to communicate as effectively with the commanding officer as were the other department heads. None of the respondents specifically indicated that they enjoyed unusual success in this area. However, several of the respond-

ents indicated that they reported directly to the commanding officer, even though their organization chart indicated an executive officer in the chain of command. From this it is concluded that they felt that they were successful in communicating with the commanding officer.

Functions. The functions for which the field comptroller is responsible were obtained from organization and functional charts submitted by the respondents with the returned Questionnaires. A listing of these provides a better picture of the many faceted responsibilities of the comptroller. They are tabulated in order of relative frequency in Table 1, page 21.

All of the organization charts of the respondent activities indicated that the comptroller was charged with the functions of budget and statistical analysis. The other functions of accounting, etc. were performed by the comptroller in 76 per cent or less of the activities. A comparison of these charts with the Secretary of the Navy's Instruction 5400.4 shows that the comptrollership concept has not been

TABLE 1

FUNCTIONS OF THE FIELD COMPTROLLER

Functions For Which Responsible And Performs	Frequency Of Mention
Total Reporting 86 equals 100%	
Budget	100%
Statistical Analysis	100
General Accounting	76
Capital Assets, Accounting and Control	73
Cost Accounting	72
Payroll or Other Personnel Accounting	69
Internal Review	67
Financial Accounting and Reports	61
Disbursing	61
Machine Accounting and Tabulating Services	33
Management Engineering	32
Receivables, Payables, Disbursements (NIF)	27
Office Services	19
Command Planning	12
Methods, Systems and Procedures	11
Inventory	8

completely implemented in some of the Navy field activities surveyed.

The policy of the Navy Comptroller to consolidate the accounting and disbursing functions[1] within geographic areas is readily apparent, especially when it is noted that twenty-three of the eighty-six respondents who submitted organizational and functional charts are Navy Industrial Fund activities and usually perform their own accounting and disbursing. Volume II of the Navy Comptroller's Manual indicates that thirty-one or 30 per cent of all of the activities surveyed do not perform their own accounting and therefore are dependent upon another activity to provide this service.

Less than 50 per cent of the comptroller departments that perform the accounting function have a machine accounting or data processing division. Hence, the balance of the comptroller departments are either not mechanized or are receiving this type of service from some other segment of the organization.

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[1] Department of the Navy, Office of the Navy Comptroller, Navy Comptrollers Manual (Washington: Government Printing Office), III, par., 031100-1.

Management committees. Management committees have been recognized as effective means for top management to correlate integrated responsiblities and capitalizing on managerial knowledge. Recognition of this postulate is only partially evident in the results of the survey. While there are committees in the areas of budget, finance, planning, and other, Table XXII, page 78, shows that with the exception of planning, less than 60 per cent of the activities have such committees. It can only be assumed that these functions are being performed by some other means than by committees in the balance of the activities.

Funds managed. The funds managed ranged from a low of $400 thousand to a high of $450 million with the median being in the eleven to twenty million dollar group. These figures are set forth in Table XXVII, page 81. While there is a fairly high correlation between activities of the same type (i.e. shipyards or major air stations), and funds managed, this correlation did not exist across the board where more than one type of activity had the same management bureau (i.e. Bureau of Naval Weapons: air stations, ordnance plants, ammunition depots).

Span of control. While there are divergent views on the extent and application of the span of control principle, the managerial effectiveness of an executive can be measured by the extent to which he delegates his authority. Even though the organization structures are approved by the management bureaus, there is still considerable latitude allowed the individual comptroller in his everyday operations as to how wide his span of control in practice actually is.

Most authorities on management and organization hold against too little as well as too wide a span of control and generally agree that three to five executives can be effectively supervised by one person.[2]

Table XXIV, page 79, shows that the span of control for field comptrollers ranges from one to nine, with 52 per cent of all comptrollers having three to five subordinates reporting directly to them. Much of the significance of this figure is dissipated by the fact that 52 per cent also have either one to three or two to four such subordinates.

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[2] Controllers Institute Research Foundation, Profile of the Corporate Controller (New York: The Controller, 1959), p. 10.

It is believed that the comparative figures between military and civilian comptrollers are significant. Of the military comptrollers, 43 per cent have one or two such subordinates and 45 per cent have three to five. This is compared to the civilian controller of whom 31 per cent have one or two and 62 per cent have three to five.

Size of comptroller organizations. The size of the comptroller's staff varied from two to two hundred forty-eight, with a mean of fifty-six full time employees. This information is tabulated in Table XXV, page 80. While activities such as shipyards or major air stations have comptroller departments of comparable size, there is little or no correlation between the number of employees within the comptroller's organization and the funds managed. This is caused by the variance in scope and depth of function performed by comptroller organizations of activities with comparable funding levels.

The tabulation shows that the average number of employees under a military comptroller is sixty-two compared to a mean of forty-three under the civilian

comptroller. This is largely accounted for by the fact that both shipyards and major air stations which have the largest comptroller organizations are headed by military comptrollers. These activities have the full range of accounting functions and in many cases, these same activities also perform the accounting function for satelite activities.

Depth of accounting and primary mission. For a better insight of the activities surveyed, they have been classified into two categories. The first is by depth of accounting performed for or by them and the second is by primary mission.

The breakdown by depth of accounting shown in Table XXVI, page 80, indicates that, of the activities responding, 61 per cent were non-industrial, 18 per cent were modified industrial, 22 per cent Navy Industrial Funded. While the staffing pattern of each of these three types of activities was approximatley the same as the ratio of military to civilian in the total survey, namely two to one, there was no definite pattern of rank or grade and depth of accounting performed.

The Navy Industrial Fund activities which accounted for less than one-quarter of the activities surveyed were staffed with 60 per cent of the captains and 66 per cent of the GS-14s. In comparison, the only two GS-15 respondents were in modified industrial activities while over 70 per cent of the commanders were in non-industrial activities.

The greatest range in funds managed was found in the non-industrial classification. This group had both the highest and lowest funded activity included in the survey. However, the median by classification was Navy Industrial Fund, twenty-one to thirty million; modified-industrial, eleven to twenty million; and non-industrial, six to ten million.

The second breakdown, by primary mission, is as follows:

Primary Mission	Number
Manufacturing, overhaul, repair and rework	29
Fleet Support	26
Area and District Public Works Offices and Centers	16
Experimental, research and test	14
Supply	11
Training and education	8
Total	104

Job title. Of the participants in this survey, 72 per cent indicated their position title as that of "Comptroller". The term comptroller was shared with some other speciality (i.e. planning and comptroller) in 18 per cent of the titles and did not appear at all in the remaining 10 per cent. The bureau influence on the job title has been discussed earlier in this chapter. The titles are tabulated in Table IX, page 68.

III. THE INDIVIDUAL

This section of Chapter III presents the ingredients that go to make up the individual who holds the position of comptroller. These ingredients include his rank or grade, age, years of government service, code designator or civil service series, areas of previous experience, years in present position, education and training, and professional and community group activities in which he participates.

While personality traits are important factors in his ability to perform his duties, it was recognized at the start that a mail questionnaire was not adequate to elicit this type of information which would be meaningful or have any validity. As a consequence no

attempt was made to obtain this information.

Rank or grade. The military comptrollers ranged from lieutenant (junior grade) to captain while the civilian grades ranged from GS-9 to GS-15. The modal comptroller is either a commander or GS-13. The distribution of rank or grade as shown in Table I, page 62, is heavily skewed with 89 per cent of the comptrollers being lieutenant commander or GS-13 and above.

While there is some positive correlation between rank or grade and funds managed in the middle ranks or grades (i.e. lieutenant commander, commander, GS-11 through GS-14), the correlation becomes negative beyond these ranks or grades. Significant groupings of statistics in this area are shown in Table 2, page 30.

Age. While age in itself is not a requisite of the position, it is considered that it may give added meaning to some of the other characteristics discussed later in this paper.

The range of ages of the comptrollers is from twenty-five to sixty-seven, with the military being twenty-five to fifty-six and the civilian thirty-five

TABLE 2

FUNDS MANAGED BY RANK OR GRADE

Rank or Grade	Funds Managed In Millions of Dollars								
	0-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	over* 80
Total Reporting 102									
Captain	1		2	1				2	4
Commander	19	8	3	2	3	2	2	3	3
Lieutenant Commander	10	2							1
Lieutenant	2								
Lieutenant (junior grade)	1								
GS-15					1			1	
GS-14	1	3	1	1		2			1
GS-13	5	5	1						1
GS-12	3	3							
GS-11	1								
GS- 9	1								

*Included in the over 80 million column are a GS-14 managing 450 million, Lieutenant Commander managing 330 million, and a Captain managing 200 million dollars.

to sixty-seven. The mean age for the composite comptroller is forty-three, with that of the military forty-one and the civilian forty-eight. This information is shown in Table IV, page 64.

For the military comptroller, there is a high degree of correlation between age and rank because promotions in the military are based on time in rank and ability. Among the civilian comptrollers who have no grade in person, there is no direct correlation between age and grade. In the Civil Service, with the exception of minimal time in grade requirements, promotion is dependent soley on ability and job opportunities. The two highest graded civilians (GS-15) are under forty-five years of age while the oldest civilian (GS-14) is sixty-seven.

Years of government service. The mean number of years of government service for the composite comptrollers is nineteen with the military having eighteen and the civilian twenty-two. This information is shown in Table III, page 64. Because the civilian is on the average seven years older than the military, but has only four more years of government service, it can be assumed that the average civilian has at least three

years of service in some other form of endeavor.

For the military comptroller, there is a high correlation between rank and years of government service. This is because of the time in rank requirement for promotion. However, this correlation is not perfect because as the figures in Table V, page 65, show some of the military comptrollers have not been promoted with their contemporaries. Further analysis of these figures indicates that at least 40 per cent of all commanders and lieutenant commanders combined are in this category. Of those commanders with 1310 code designators, 60 per cent have been passed over for promotion at least once and of the lieutenant commanders, with 3100 code designators, 50 per cent have been passed over.. These figures exceed the percentage of passed over officers on active duty both Navy-wide and in these specific code designators.

While the management bureau may not always take part in the nomination of a comptroller, it normally, prior to the orders being written, is given the opportunity to reject officers it finds unacceptable, in accordance with its standards. Hence, despite the higher than average concentration of passed-over

officers in these ranks and designators. It therefore may be assumed that officers in this category adequately meet some bureau standards for a comptroller.

There is little relationship between the grade of the civilians and their years of government service. What correlation exists is negative with the higher grades having less service than the middle grades and about the same as the lowest two grades included in the survey.

An attempt was made to determine if there was any relationships among the amount of education, years of service, and grade of civilian comptrollers. While both GS-15's had bachelors degrees and one had a masters degree, which exceeds the average educational level for the civilian group, below this grade level there was little correlation among these three items. The data clearly indicates that age, education, and seniority are not the only determinent factors in the selection of a civilian comptroller.

Code designator or Civil Service series. The code designators of officers in the comptrollers billets are determined by the management bureau[3] and

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[3]cf., p. 16.

the series for civilian comptrollers are determined by the activities position classifier.[4] The breakdown of these code designators and series is shown in Table II, page 63. As of this date, no series titled "Comptroller" has been established or a single series assigned for this position. While code designators and series are not completely descriptive, they do to a large extent indicate the type of background and training of the group from which the comptroller will be selected.

Areas of previous experience. Areas of previous experience are tabulated in two broad categories of government and private enterprise. These two categories are further subdivided into the two levels of supervisory and nonsupervisory. This information is shown in Table VII, page 67. Of the areas enumerated, the ones set forth most often for supervisory background were general administration, budgeting, and financial accounting and reporting. These same three

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[4]Department of the Navy, Office of Industrial Relations, Manual for Position Classifiers, NAVEXOS P-2052 (Washington: Government Printing Office, 1959), p. 59.

areas, although in different order, were frequently mentioned as those which the respondents believe to be the most beneficial to them in their present position. See Table X, page 69.

It is significant that there was a greater mention of non-supervisory work in private enterprise than in government. It is therefor obvious that many of the comptrollers gained their experience in the actual working environment of private business rather than in the government service.

Table XIX, page 76, shows the position held immediately prior to attaining their present position and Table XX, page 77, indicates if it was in the same activity. Seventy-four of the respondents came from other fields of management as opposed to the areas of management within the major elements of comptrollership (i.e. budgeting, accounting, auditing). Of the military comptrollers, over 80 per cent came from billets in these other fields, while of the civilians, only 53 per cent came from such positions.

The number of accessions from within the same activity may appear small on an overall basis, however, over two-thirds of the civilian comptrollers came from the same activity as well as one-fifth of the military.

While many of the comptrollers have had previous

accounting experience, only two were Certified Public Accountants as shown by Table VIII, page 68. In addition to the two Certified Public Accountants, there were eight respondents that indicated they were currently studying in this area.

Years in present position. The number of years which the comptrollers have held their present positions varies from less than one to nine years as shown in Table XVIII, page 75. In these figures, the average tour of duty of three years for the military comptroller is evident, with only 16 per cent of them having over three years service in their present position. Even though the average civilian comptroller has been on the job two and one-half years longer than the military, only 13 per cent have been in their positions longer than seven years. This seven year figure is significant, as it was at this time, 1955, that the comptrollership concept had purportedly been installed in all major field activities. Only time will determine if this average number of years in the position will increase.

Education and training. Only seven of the field comptrollers had not had some college training, and nearly 75 per cent of them had at least a bachelors

degree. One-half of those with bachelors degrees also held a masters degree. Although the undergraduate degrees were primarily in the fields of liberal arts, exact sciences, engineering, and business administration, the graduate degrees were concentrated in the two closely related fields of business administration and comptrollership. These figures are shown in Table VI, page 66.

A further breakdown of data in this area reveals 73 per cent of the military comptrollers had received an undergraduate degree and 42 per cent had received their graduate degree. Of the civilian comptrollers, 33 per cent had undergraduate degrees and 6 per cent had received a graduate degree. The seven respondents that had no college education whatsoever were composed of one military and six civilians.

This disparity in education between the military and civilian groups is to a large extent attributable to (1) the military officer procurement standards; and (2) the in-service military undergraduate and graduate education programs. There is no comparable educational program available to the civilian employees of the Navy at the present time.

In addition, while the bureau can determine that a military billet requires an individual with an undergraduate or graduate degree, the Civil Service Commissions standards determine the educational requirements for civilian positions. Graduate degrees are not required in any of the series-grade level combinations encountered in the survey.[5]

An analysis of the percentage of positions filled with individuals having graduate degrees, reflects the different bureau policies as to military or civilian staffing. This is readily apparent in that the Bureau of Yards and Docks activities, where all but one of the respondents were civilian had no comptrollers which held graduate degrees. This information is shown in Table 3, page 39.

Seventy-nine per cent of all comptrollers are continuing their college education through additional adult study. Ninety-one per cent of all civilians were availing themselves of this opportunity for increased

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[5]United States Civil Service Commission, Qualification Standards for Classification Act Positions, Civil Service Handbook X-118 (Washington: Government Printing Office, 1961)..

TABLE 3

GRADUATE DEGREES BY MANAGEMENT BUREAU

Management Bureau	Number of Activities	Percent of Graduate Degrees
Total	104	36%
Office of Naval Research	1	100%
Weapons	51	47
Supplies and Accounts	11	45
Ships	12	42
Chief of Naval Operations	6	16
Personnel	7	14
Yards and Docks	16	0

TABLE 4

ADDITIONAL ADULT STUDY BY AMOUNT OF COLLEGE EDUCATION

	Combined		Military		Civilian	
Amount of College	Yes	No	Yes	No	Yes	No
None	7		1		6	
Some	18	5	5	4	13	1
Degree	57	17	47	15	10	2

knowledge as were 74 per cent of the military. The degree of participation, the type and areas of concentration of adult study are shown in Tables XI and XII, page 70, and Table XIII, page 71. A tabulation of those comptrollers who were availing themselves of additional adult study compared to the amount of college education possessed is shown in Table 4, page 39.

Professional and community group activity. Only 37 per cent of the field comptrollers are members of a professional or business society. Of the civilians, 62 per cent participated in these societies while 25 per cent of the military were members of such organizations. Of those comptrollers who held membership, over 60 per cent were members in only one such activity. This information is presented in Table XV and Table XVI, page 73.

Participation in community organizations, projects, or activities was much higher than membership in professional or business societies. As shown in Table XVII and Table XVII A, page 74, 75 per cent of all comptrollers participated in community projects and organizations, with 71 per cent of the military and 83

per cent of the civilians so engaged. In addition, of those who participated, 72 per cent were involved in two or more such activities.

IV. SUMMARY

This chapter has shown the Navy field comptroller to be in a top management position of one of many elements in a large and highly centralized organization. While the organizational pyramid for the Navy peaks at the Secretary of the Navy, the centralization has taken place at the bureau and office level.

These bureaus and offices have received a permissive policy from higher authority and implemented it in varying degrees. These degrees range from only partial to full implementation of the comptrollership concept. Having decided the extent to which they will implement the policy, the bureaus have grouped the functions, determined the organization structure to be used in carrying out the functions, and lastly controlled to a large extent the person or type of person that will operate in this environment.

The profile of the Navy field comptroller therefore is of necessity a composite picture of the various

bureau policies in the implementation of the comptrollership concept.

The Survey shows that these policies include staffing the comptroller positions with people having higher than average education for the Navy and, at the same time, with a group that possesses a greater than average percentage of pass-overs. A majority of the present incumbents come, at least directly, from an operating background as opposed to a technical background; yet, many of them have had past supervisory experience in one or more of the basic functions of comptrollership.

CHAPTER IV

A COMPARATIVE ANALYSIS OF THE NAVY FIELD COMPTROLLER WITH THE CORPORATE COMPTROLLER

The primary objective of this chapter is to make certain comparisons of the Navy field comptroller as previously presented in this paper with his contemporaries in business and industry as set forth in the report "Profile of the Corporate Controller"[1], and hereinafter referred to in this paper as the "Report". This Report, which included 2795 respondents, was compiled by the Controller's Institute Research Foundation from a survey made of members of the Controller Institute of America. These comparisons must of necessity be limited to those areas where the data available lends itself to comparison.

I. THE COMPARISON

Job title. The diversity of titles of execu-

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[1] Controllers Institute Research Foundation, Profile of the Corporate Controller (New York: The Controller, 1959).

tives having comptrollership responsibilities is greater in private business than within the Navy.

The Report, while not itemizing the various titles used throughout business and industry, does indicate that 48 per cent of positions with comptrollership functions are titled comptroller. In the remaining 52 per cent of corporate positions, the word comptroller is either combined with some other functional title or is completly absent.[2] No breakdown within this category was available.

In comparison with this, 73 per cent of like positions in the Navy activities surveyed had the title Comptroller and only 10 per cent did not have the word, "comptroller", in the title.

To whom responsible. Generally speaking, the Report[3] reflects that the corporate comptroller is directly responsible to the top executive in his organization. This is in comparison to the Navy where 61 per cent report directly to the commanding officer and 39 per cent report to him through the executive officer.

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[2] Ibid., p. 4.

[3] Ibid., p. 9.

Age. The typical corporate comptroller is forty-five years of age. This is the mid-point of the age class forty-one to forty-nine year inclusive which accounts for 39 per cent of their survey response. Slightly less than 25 per cent are from fifty to fifty-eight years of age and only 11 per cent are fifty-nine or over.[4]

The Navy field Comptroller is on the average two years younger than his typical corporate contemporary. The range of ages of the Navy field comptroller is from 25 to 67 with the mean being 43.

Education and training. The Navy field comptroller compares most favorably with the corporate comptroller in the area of college education.

Of the corporate comptrollers, 70 per cent[5] completed the basic four year college curriculum compared with 71 per cent of the Navy field comptrollers. While less than 40 per cent of the corporate college

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[4] Ibid., p. 12.

[5] Ibid., p. 13.

graduates have completed one or more years of post-graduate study, 42 per cent of the Navy field comptrollers have had some postgraduate work, and 39 per cent have received their graduate degrees. The Report did not specify the number or percentage of corporate comptrollers who have not had any college training. Only 6 per cent of the Navy field comptrollers were in this category.

Graduate and undergraduate fields of concentration. Accounting was the field of concentration most commonly mentioned by the corporate comptroller in both undergraduate and graduate college study, as shown by Table 5, page 47. For the Navy field comptroller, there is a considerable spread among the fields of concentration in the undergraduate level with engineering being the field most often mentioned. This spread is attributable to the officer procurement policy which, while requiring a college degree, does not require that they all be in the same field. The concentration in engineering is the result of the educational curriculum offered at the United States Naval Academy and that specified for the Naval Reserve Officer

TABLE 5

UNDERGRADUATE AND GRADUATE FIELDS OF CONCENTRATION

Fields of Study Concentration	Relative Frequency of Mention			
	Corporate		Navy	
Total Mention=100%	Under-Graduate 2789	Graduate 951	Under-Graduate 97	Graduate 44
Accounting	41%	40%	13%	3%
General Business Administration	18	23	16	35
Comptrollership	17	16	2	34
Finance	13	8	8	
Economics	3	*	26	13
Engineering	4	11	22	5
Liberal Arts Exact Sciences	1	2	1	
Law	3		12	10
Other				

*Less than 0.5% and included in Liberal Arts, Exact Sciences.

Training Corps students at civilian colleges and universities.

At the graduate level, the Navy field comptroller curriculum changed to business administration and comptrollership which together accounted for 69 per cent of all graduate study.

Adult non-college training. Systematic non-college training, to distinguish it from learning on the job, has been an important factor in developing both the corporate and the Navy field comptroller. Of the corporate comptrollers, 70 per cent participate in such self-improvement programs[6] compared to 79 per cent of Navy field comptrollers.

The most prevelent field of concentration for the corporate comptroller in non-college study or training continues to be accounting as it was his undergraduate and graduate studies. For the Navy field comptroller, the fields of concentration in this area are fairly evenly distributed among general business administration, accounting, finance, and labor relations

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[6] Ibid., p. 14.

and personnel management. These four fields accounted for 70 per cent of this type of study. Comparative figures are shown in Table 6, page 50.

The public accounting factor. One of the most significant differences between the corporate comptroller and the Navy field comptroller is the public accounting factor. The following statement is quoted from the Report:

> Slightly more than half of the respondent control executives have had some nonsupervisory experience in public accounting. Further analysis of this group of respondents shows that most of them worked in public accouting early in their business careers. Those who are college graduates, in fact, usually started working full time in the field of public accounting.
>
> Only 17 per cent of respondents have had senior or supervisory experience in public accounting and 34 per cent of the control executives are Certified Public Accountants.
>
> Thus, while slightly more than half of the control executives had had some background in nonsupervisory public auditing work, supervisory or management experience in public accounting is much less common among control executives....
>
> Finally, analysis of the public accounting experience factor by basic age groups indicates that it is among the younger control executives that (a) CPA's are more strongly represented and (b) nonsupervisory public accounting is more

TABLE 6

FIELDS OF NON COLLEGE STUDY

Fields of Study Concentration	Corporate	Navy
Total Mention equals 100%	2565	211
Accounting	52%	17%
Business Law	3	7
Finance	9	16
General Business Administration	6	22
Liberal Arts And Exact Sciences	4	6
Economics	6	13
Labor Relations and Personnel Management	5	15
All Others	15	4

frequently an experience factor.[7]

In contrast to the figures set forth in the quotation above, less than 18 per cent of the Navy field comptrollers have had nonsuperviosry accounting experience of any type and less than 2 per cent of them are Certified Public Accountants.

II. SUMMARY

Of the factors compared, with the exception of age and area of specialization, the corporate and Navy field comptrollers are similar.

The high incidence of accounting in both college education and adult non-college study, together with the Certified Public Accountant factor, indicates that the typical corporate comptroller tends toward being a specialist.

A similar analysis of the Navy field comptroller indicates that while he has training and experience in the accounting field, he is, in fact, more a generalist

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[7] Ibid., p. 13.

rather than a specialist.

CHAPTER V

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

I. SUMMARY

Through the data developed by the Survey, the writers have attempted to portray the composite field comptroller. In presenting this picture, we have tried to indicate not only the average but also the range within which the data fell, pointing out significant variations and groupings. It must be remembered that the average comptroller does not actually exist. Instead, each activity is served by an individual who may have few or many characteristics that appear at either end of the range. Thus the job he does is dependent upon his own qualifications and not in the picture portrayed herein.

The profile. This individual operates at the top level of management in an activity that annually spends fifteen million dollars. His title is Comptroller and he is a member of all important management committees of the activity he serves. He manages his organization of fifty-six people through one to five

supervisors, and is responsible for a majority of the basic comptroller functions.

The comptroller is a commander or GS-13, in his early forties and has reached his present position after eighteen years of government service. He brings to the position a college education and a broad range of management experiences in operating programs and general management responsibilities. In this regard, he is a generalist rather than a specialist in the field of comptrollership. Although he is active in community affairs and continues to increase his education, he is reticent to join professional groups.

The field comptroller compared to his corporate contemporary is younger and has logged more academic training. He received his technical training in comptrollership functions through formal education as opposed to on the job experience and possesses an operational background.

II. CONCLUSIONS

The writers have left to others the evaluation of the profile against a standard. However, as a result

of analyzing the data and preparing the report the writers have drawn what is felt to be some significant conclusions. These conclusions are:

1. There are varying degrees of implementation of the comptrollership concept at the field activity level.
2. The degree of implementation varies with the extent of the instructions, guidance and interest provided by the management bureau.
3. The comptrollers are not a sterotyped group, but instead represent a diversity of backgrounds and experience.
4. The military staffing policy appears to be working to the disadvantage of certain code designators (1310 and 3100).
5. The utilization of passed over officers in the position of comptroller, in a number greater than the Navy average, does not enhance the reputation of this type of billet. In addition, it reduces the opportunity for a number of officers, with promotion potential, from obtaining this type of background in their development for higher leadership roles.

6. As a matter of policy, the military comptroller has been afforded an opportunity to obtain a greater amount of education than has the civilian comptroller.

III. RECOMMENDATIONS

To the various management bureaus and offices the writer's make the following recommendations:

1. Those bureaus and offices that do not have written instructions concerning comptrollership should prepare and publish them.
2. Each bureau and office should review the degree of implementation of the comptrollership concept which they have determined for their field activities and evaluate the costs of having less than full implementation.
3. In recognition of the dynamic aspects of comptrollership, bureau instructions concerning this concept should be kept current.
4. Evaluate the need for graduate education of comptrollers where the incumbents presently do not have such a degree, to determine if it should not be required of all future incumbents.

5. Take steps to enhance the reputation of the comptrollers position in order that the entire concept does not fall short of its objectives.

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APPENDIX A

Question 1. Present rank or grade?

TABLE I

PRESENT RANK OR GRADE DISTRIBUTION

Rank or Grade	Control Executives Reporting	
	Number Total 104	Percent 100%
Captain	10	10
Commander*	46	44
Lieutenant Commander*	13	13
Lieutenant	2	2
Lieutenant (junior grade)	1	1
GS-15	2	2
GS-14	9	7
GS-13	13	13
GS-12	6	6
GS-11	1	1
GS- 9	1	1

*Includes one Marine Corps Officer of equivelent rank.

Question 2. Code designator or civil service series?

TABLE II

CODE DESIGNATOR OR CIVIL SERVICE SERIES

Code Designator	Number	Civil Service Series	Number
Total Reporting 103	72		31
1100 Line	8	301 Administrative Officer	5
1105 Line Reserve	1	341 Supervisory Administrative Officer	14
1310 Aviator	21	501 Financial Manager	6
1315 Aviator, Reserve	1	510 Accounting Officer	3
1350 Aeronautic	1	560 Budget Officer	2
1355 Aeronautic, Reserve	1	801 General Engineer	1
1400 Engineering	6		
1405 Engineering, Reserve	2		
1510 Aeronautical Engineering	2		
3100 Supply Corps	25		
3105 Supply Corps Reserve	2		
Marine Corps	2		

Question 3. Years of government service?

TABLE III

YEARS OF GOVERNMENT SERVICE

Years	Combined	Military	Civilian
Total Reporting = 100%	104	72	32
1-10	4%	6%	
11-15	2	1	3%
16-20	65	71	53
21-25	21	22	19
Over 25	8		25
Mean	19.3	18.9	22.0

Question 4. Present age?

TABLE IV

AGE PATTERNS FOR COMPTROLLERS

Age Groups	Combined	Military	Civilian
Total Reporting = 100%	104	72	32
Under 36	7%	9%	3%
36 - 40	18	22	9
41 - 45	46	60	16
46 - 50	14	4	38
51 - 55	9	4	19
56 - 60	3	1	6
Over 60	3		9

Question 5. Years in present rank or grade?

TABLE V

YEARS IN PRESENT RANK OR GRADE

Rank or Grade	Years											
	1	2	3	4	5	6	7	8	9	10	11	over 12
Total 103	12	20	14	4	8	13	8	13	2	3	2	4
Captain	2	4	2		1			1				
Commander*	3	7	2	1	4	6	5	10	2	2		3
Lieutenant Commander*	1	2	2	1	1	2	1	1			2	
Lieutenant			1	1								
Lieutenant (junior grade)		1										
GS-15			1			1						
GS-14	3	1				3	1	1				
GS-13	2	4	2	1	1	1	1					1
GS-12		1	3		1					1		
GS-11	1											
GS- 9			1									

*Includes on Marine Corps Officer of equivalent rank.

Question 6. Years of college, degrees attained and fields of concentration?

TABLE VI

UNDERGRADUATE AND GRADUATE FIELDS OF CONCENTRATION

Fields of Study Concentration	Relative Frequency of Mention			
	Undergraduate Study		Graduate Study	
	No Degree	Degree	No Degree	Degree
Total Mentions = 97*	23	75**	4	40***
Accounting	5	8		1
Business Administration	5	10	1	15
Finance		2		
Economics	1	7		
Engineering		10		6
Liberal Art/Exact Sciences	4	17	1	1
Comptrollership		1	1	14
Naval Academy		15		
Other	8	5	1	3

*Seven respondents indicated no formal college education.

**Includes one respondent with two bachelor degrees.

***Includes two respondents who have two masters degrees.

Question 7. In which areas have you had six months previous experience?

TABLE VII

AREAS OF PREVIOUS EXPERIENCE

Areas of Previous Experience	Combined Control Executives			
	Government		Private Enterprise	
Number Reporting 104	Super-visory	Non-super-visory	Super-visory	Non-super-visory
Financial Accounting/Reporting	81	8	9	14
Cost Accounting	61	7	6	11
Tax Accounting/Reporting	2	1	5	9
Sales or Revenue Accounting/Billing	23	2	7	10
Payroll or other Personnel Accounting	46	9	5	10
Receivables, Payables, Disbursements	53	5	7	9
Capital Asset Accounting and Control	44	4	6	5
Corporation Accounts, Records and Reports	11		6	9
Sales Management	2		6	9
General Administration	89	11	13	4
Machine Accounting and Tabulating Service	41	5	6	4
Methods Systems and Procedures	64	11	8	6
Budgeting	88	17	8	6
Physical Property and Plant Management	49	9	2	4
Insurance Claims	3		2	1
Labor Relations	22	3	7	1
Contract Negotiations	26	4	2	3
Traffic Management	9	2	1	1
Manufacturing Management	11	3	4	2
Production Planning and Control	25	2	2	2

Question 8. Are you a certified public accountant?

TABLE VIII

CERTIFIED PUBLIC ACCOUNTANTS

Total		Military		Civilian	
No	Yes	No	Yes	No	Yes
102	2	71	1	31	1

Question 9. Title of your present position?

TABLE IX

TITLE OF POSITION

Title	Number Total 104
Comptroller	75
Planning Officer	4
Planning Officer and Comptroller	2
Director of Planning and Comptroller	1
Director of Financial Control Division	4
Assistant for Administration and Comptroller	14
Comptroller and Supply Officer	1
Comptroller and Management Engineer	1
Financial Manager	2

Question 10. In order of importance, which areas of previous experience, indicated in Question 7, do you consider most beneficial as background for your present position?

TABLE X

MOST BENEFICIAL AREAS OF PREVIOUS EXPERIENCE

Areas of Previous Experience	Order of Importance		
Total 87	First	Second	Third
	87	71	56
Financial Accounting/Reporting	32	11	10
Cost Accounting	2	12	8
Tax Accounting/Reporting			
Sales or Revenue Accounting/Billing			
Payroll or other Personnel Accounting			3
Receivables, Payables, Disbursements			
Capital Asset Accounting and Control			
Corporation Accounts, Records and Reports			2
Sales Management	1		1
General Administration	26	13	7
Machine Accounting and Tabulating Service	1	1	
Methods Systems and Procedures	1	14	4
Budgeting	20	15	14
Physical Property and Plant Management			1
Insurance Claims			
Labor Relations		1	5
Contract Negotiations			1
Traffic Management			
Manufacturing Management	3	1	
Production Planning and Control	1	3	

Question 11. Have you had additional adult study training?

TABLE XI

ADDITIONAL ADULT STUDY

	Total		Military		Civilian	
	No	Yes	No	Yes	No	Yes
Numbers	22	82	19	53	3	29
Per Cent	21	79	26	74	9	91

Question 12. If your answer to Question 11 was "yes," type of adult study?

TABLE XII

TYPE OF ADULT STUDY

Type Total Reporting 82	Combined Mentions 150	Military 95	Civilian 55
Correspondence Courses	57	43	14
Individual Systematic Reading and Study	41	25	16
Training Programs	51	26	25
Other	1	1	

Question 13. If your answer to Question 11 was "yes," areas of study concentration?

TABLE XIII

AREAS OF STUDY CONCENTRATION

Areas	Combined Mentions	Military	Civilian
Total Reporting 82	211	127	84
Accounting	36	19	17
Business Law	15	6	9
Finance	33	19	14
General Business Administration	47	29	18
Liberal Arts, Exact Sciences	13	9	4
Economics	27	20	7
Labor Relations Personnel Management	33	19	14
Other (Specify)*	7	6	1

*Includes Purchasing, Public Speaking, Spanish, Engineering and Systems and Procedures.

Question 14. What periodical literature do you study to assist you with your professional assignment?

TABLE XIV

PERIODICAL LITERATURE STUDIED*

Periodical Literature	Combined Mentions	Military	Civilian
Total Reporting	51	36	15
The Controller	20	14	6
The Journal of Accountancy	14	8	6
Harvard Business Review	12	11	1
Business Week	10	8	2
Armed Forces Management	9	6	3
Fortune	8	8	
Navy Management Review	8	6	2
Wall Street Journal	7	7	
Armed Forces Comptroller	4	2	2
Federal Accountant	3	1	2
The Accountants Journal	2	2	2
Military Comptroller	2	2	
News Week	2	2	
Forbes	2	2	
Administrative Management	2	1	1
Kiplinger's Washington News Letter	2	2	
Datamation	2	1	1
US News and World Report	2	1	1
National Association of Accountants Bulletin	2	1	1

*Includes only items listed by more than one respondent. Does not include Official Publications.

Question 15. Are you now a member of any of the professional or business societies?

TABLE XV

MEMBERSHIP IN PROFESSIONAL OR BUSINESS SOCIETIES

Response	Combined		Military		Civilian	
	Number	Per Cent	Number	Per Cent	Number	Per Cent
Total Reporting	104	100%	72	100%	32	100%
Yes	38	37	18	25	20	62
No	66	63	54	75	12	38

Question 16. If answer to Question 15 was "yes," indicate organizations in which membership is held?

TABLE XVI

NUMBER OF PROFESSIONAL OR BUSINESS SOCIETIES IN WHICH MEMBERSHIP WAS HELD

Societies	Combined	Military	Civilian
Total Reporting = 100%	38	18	20
1	63	67	60
2	24	28	20
3	10	5	15
4	3		5

Question 17. Do you participate in community organizations, projects, or activities? If "yes," how many?

TABLE XVII

PARTICIPATION IN COMMUNITY ORGANIZATIONS, PROJECTS, OR ACTIVITIES

Response	Combined		Military		Civilian	
	Number	Per Cent	Number	Per Cent	Number	Per Cent
Total Reporting	95	100%	65	100%	30	100%
Yes	71	75	46	71	25	83
No	24	25	19	29	5	17

TABLE XVII A

Number	Combined	Military	Civilian
Total Reporting = 100%	71	46	25
1	28%	33%	20%
2	35	39	28
3	16	13	20
4	10	11	8
5	7	2	16
6 And Over	4	2	8

Question 18. How many years have you occupied your present position?

TABLE XVIII

YEARS IN PRESENT POSITION

Years	Total	Military	Civilian
Total Reporting = 100%	100	71	29
Less Than One	19%	24%	7%
One To Two	29	40	3
Two To Three	19	20	17
Three To Four	16	11	28
Four To Five	5	3	11
Five To Six	3	1	7
Six To Seven	5	1	14
Seven to Eight	1		3
Eight To Nine	1		3
Nine	2		7
Mean Years	2.35	1.62	4.13

Question 19. What was your position title prior to your appointment to your present position?

TABLE XIX

POSITION HELD PRIOR TO PRESENT POSITION

Type of Position	Combined	Military	Civilian
Total Reporting	101	69	32
Fleet, Command and Staff	23	23	
Supply	19	16	3
Comptroller (including Deputy)	11	6	5
Engineering	10	8	2
Management Analyst	7	2	5
Administrative Officer	6		6
Budget Analyst	5		5
Accountant	4		4
Personnel Officer	4	4	
Student (Postgraduate School)	4	4	
Auditor	3	2	1
Planning Officer	3	3	
Program Manager	2	1	1

Question 20. Was this position in the same activity which you now hold your present position?

TABLE XX

PREVIOUS POSITION IN SAME ACTIVITY

Responses	Combined		Military		Civilian	
	Number	Per Cent	Number	Per Cent	Number	Per Cent
Total Reporting	101	100%	69	100%	32	100%
Yes	37	37	15	22	22	69
No	64	63	54	78	10	31

Question 21. As reflected on the current organization chart of your activity, to whom are you directly responsible?

TABLE XXI

TO WHOM DIRECTLY RESPONSIBLE

Executive to Whom Directly Responsible	Combined	Military	Civilian
Number of Respondents	102	71	31
Commanding Officer*	62	44	18
Executive Officer	39	26	13
Administrative Officer	1	1	

*Includes Equivalent Positions

Question 22. Does your activity have the following committees, if so, indicate if you are a member of the committee?

TABLE XXII

MANAGEMENT COMMITTEE MEMBERSHIP*

	Activity Committee Setup		Member	
Management Committee Total Mentions	Has 159	Has Not 435	Yes 155	No 4
Budget	51	48	51	
Finance	17	82	17	
Planning	60	39	60	
Salary, Wage, Benefits	13	86	11	2
Personnel Management	17	82	15	2
Research	1	98	1	

*Total Responses 99

Question 23. What is the management bureau for your activity?

TABLE XXIII

MANAGEMENT BUREAU OF RESPONDENT'S ACTIVITY

Management Bureau Total Reporting	Combined 104	Military 72	Civilian 32
Naval Weapons	51	41	10
Yards and Docks	16	1	15
Ships	12	8	4
Supplies and Accounts	11	10	1
Naval Personnel	7	7	
Chief of Naval Operations	6	5	1
Office of Naval Research	1		1

Question 24. How many supervisory assistants do you have reporting directly to you?

TABLE XXIV

SPAN OF CONTROL

Number of Supervisory Assistants Reporting Direct Total Reporting	Combined 103	Military 71	Civilian 32
1	25	19	6
2	16	12	4
3	11	7	4
4	25	12	13
5	16	13	3
6	5	3	2
7	4	4	
8			
9	1	1	

Question 25. How many full time employees are there in the comptrollers organization?

TABLE XXV

NUMBER OF FULL TIME EMPLOYEES

Number	Combined	Military	Civilian
Total Reporting = 100%	102	71	31
1- 10	24%	29%	13%
11- 20	9	6	17
21- 30	11	7	19
31- 40	12	11	13
41- 50	11	7	19
51-100	15	15	13
101-150	10	13	3
151-200	3	6	
201-250	5	6	3
Mean Number	56	62	43

Question 26. Which accounting classification is used by your activity?

TABLE XXVI

TYPE OF ACTIVITY

Type	Combined	Military	Civilian
Total Reporting = 100%	104	72	32
Non-Industrial	61%	70%	41%
Modified Industrial	17	11	31
Navy Industrial Fund	22	19	28

Question 27. What was the total of the funding authorizations received by your activity during Fiscal Year 1961?

TABLE XXVII

FUNDING AUTHORIZATIONS RECEIVED DURING FISCAL YEAR 1961

Funding (Millions) Total Reporting = 100%	Combined 103	Military 71	Civilian 32
0- 5	26%	31%	16%
6- 10	20	17	28
11- 20	18	14	28
21- 30	7	7	6
31- 40	4	4	3
41- 50	4	4	3
51-100	16	19	10
100-150	2	1	3
151-And Over	3	3	3

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